

SUPPLEMENTAL INFORMATION

GENERAL FUND

The general fund is the main operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources
Budget and Actual
General Fund
Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Property Taxes	\$ 16,552,721	\$ 16,951,958	\$ 16,886,562	\$ (65,396)
Sales and Use Taxes	2,374,515	2,634,515	2,364,591	(269,924)
Interest/Penalty on Taxes	680,000	680,000	883,698	203,698
Total Taxes	19,607,236	20,266,473	20,134,851	(131,622)
Intergovernmental				
State Aid	208,000	208,000	208,698	698
State Shared Taxes	3,160,565	3,160,565	3,160,238	(327)
Court System	457,990	457,990	435,642	(22,348)
District Attorney	273,700	273,700	207,425	(66,275)
County Clerk/Elections	48,735	48,735	300	(48,435)
County Treasurer	43,000	43,000	43,756	756
Disaster Asst - General Govt	-	18,650	16,166	(2,484)
Payment in lieu of taxes	51,500	51,500	51,500	-
Sheriff/Jail	78,500	78,500	98,907	20,407
Emergency Management	98,711	129,603	136,463	6,860
Health Department	971,241	983,241	919,512	(63,729)
Senior Services	422,654	422,654	461,691	39,037
Family Support	1,115,247	1,113,337	1,095,345	(17,992)
Veterans Services	13,000	13,000	13,000	-
County Extension Office	-	-	12,404	12,404
Parks/Planning	290,000	296,090	144,726	(151,364)
Land & Water Conservation	226,253	257,753	264,983	7,230
Environmental Services	513,000	516,000	63,985	(452,015)
Housing/Economic Development	200,000	200,000	63,327	(136,673)
Total Intergovernmental	8,172,096	8,272,318	7,398,068	(874,250)
Licenses and Permits				
County Clerk	30,500	30,500	30,608	108
Court System	400	400	500	100
Health Department	166,740	172,940	172,762	(178)
Human Resource	-	-	133	133
Sheriff	1,500	1,500	1,204	(296)
Zoning/Environmental Services	163,485	163,485	168,600	5,115
Total Licenses and Permits	362,625	368,825	373,807	4,982
Fines and Forfeits				
Court System	660,000	660,000	558,433	(101,567)
Environmental Services	5,000	5,000	1,943	(3,057)
Total Fines and Forfeits	665,000	665,000	560,376	(104,624)

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources (continued)
Budget and Actual
General Fund
Year Ended December 31, 2011

Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
Original	Final		

Revenues:

Public Charges for Services				
County Board	750	750	471	(279)
Clerk of Courts	530,550	530,550	541,362	10,812
Probate	3,000	3,000	26,882	23,882
Family Court Commissioner	61,000	55,000	43,243	(11,757)
Morgue	125,350	125,350	127,703	2,353
District Attorney	16,000	16,000	19,904	3,904
Misdemeanor Diversion	46,000	46,000	27,096	(18,904)
Corporation Counsel	14,000	14,000	26,010	12,010
County Clerk	28	28	125	97
Human Resources	25	25	22	(3)
Information Systems	5,000	5,000	6,575	1,575
Finance Department	1,100	1,100	1,008	(92)
County Treasurer	3,000	3,000	24,675	21,675
Land Information	500	500	135	(365)
Central Services	1,000	1,000	952	(48)
Jail Building	160,000	190,000	180,829	(9,171)
Register of Deeds	434,000	434,000	522,955	88,955
Land Records	140,540	140,540	143,072	2,532
Sheriff	127,500	127,500	139,549	12,049
Deputy Reserves	29,885	29,885	27,291	(2,594)
Dispatch	-	-	305	305
Jail	472,520	472,520	474,313	1,793
Health Department	1,136,100	1,136,100	1,005,163	(130,937)
Family Support	24,800	24,800	16,830	(7,970)
Senior Services	33,000	33,000	40,767	7,767
Parks	83,220	83,220	82,529	(691)
Fairgrounds	133,930	133,930	139,848	5,918
County Extension Office	31,020	31,020	44,374	13,354
Land & Water Conservation	13,750	13,750	15,236	1,486
Planning	6,000	6,000	6,570	570
Total Public Charges for Services	3,633,568	3,657,568	3,685,794	28,226

Intergovernmental Charges for Services

Clerk of Courts	1,000	1,000	6,087	5,087
State Special Charges	10,341	10,341	10,341	-
Morgue/Medical Examiner	547,500	547,500	492,717	(54,783)
Information Systems	8,800	8,800	4,060	(4,740)
Elections	25,700	25,700	32,664	6,964
County Treasurer	26,870	26,870	26,210	(660)

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources (continued)
Budget and Actual
General Fund
Year Ended December 31, 2011

		Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final			
Revenues:					
Intergovernmental Charges for Services					
Central Services	25	25	36	11	
Telecommunication	164,900	164,900	168,027	3,127	
Government Center	354,155	441,105	372,270	(68,835)	
Register of Deeds	2,000	2,000	6,450	4,450	
Land Information	500	500	60	(440)	
Sheriff	19,000	19,000	92,387	73,387	
Dispatch Center	3,000	3,000	2,093	(907)	
Jail	1,502,500	1,502,500	1,355,912	(146,588)	
Health Department	64,793	64,793	65,798	1,005	
Senior Services	518,000	438,000	454,689	16,689	
County Extension Office	24,371	24,371	30,726	6,355	
Land & Water Conservation	17,500	17,500	16,868	(632)	
Fairgrounds	1,350	1,350	1,350	-	
Total Intergovernmental Charges for Services	3,292,305	3,299,255	3,138,745	(160,510)	
Interdepartmental Charges for Services					
Clerk of Courts	3,270	3,270	2,125	(1,145)	
Probate	125	125	116	(9)	
Family Court Commissioner	98,000	98,000	101,571	3,571	
Corporation Counsel	68,000	68,000	68,132	132	
District Attorney	62,400	62,400	31,178	(31,222)	
Information Systems	732,765	732,765	734,465	1,700	
Misc. Revenue	21,056	21,056	21,056	-	
Finance Department	3,100	3,100	2,502	(598)	
Indirect Cost Allocation	573,187	573,187	603,067	29,880	
Land Information	89,060	89,060	85,977	(3,083)	
Central Services	63,000	63,000	53,826	(9,174)	
Portland St. Property	83,300	83,300	83,300	-	
Land Records	-	10,000	84	(9,916)	
RM Meeting Room	1,500	1,500	1,680	180	
Elm St. Property	13,200	13,200	13,200	-	
Sheriff	143,240	143,240	146,440	3,200	
Jail	150,000	150,000	7,980	(142,020)	
Health Department	382,410	382,410	398,981	16,571	
Family Support	-	-	102	102	
Senior Services	194,000	194,000	216,348	22,348	
County Extension Office	4,250	4,250	4,250	-	
Land/Water Conserv Admin	-	-	60	60	
Total Interdepartmental Charges for Services	2,685,863	2,695,863	2,576,440	(119,423)	

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources (continued)
Budget and Actual
General Fund
Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous				
Land, Buildings and Equipment				
Rentals	26,000	26,000	37,409	11,409
Sale of Property, Equipment and				
Materials	65,000	65,000	90,608	25,608
Interest Income	677,000	477,000	197,402	(279,598)
Insurance Recoveries	-	-	16,063	16,063
Restitution	-	-	126	126
Prior Year Revenue	-	-	1,472	1,472
CDBG Loan Repayments	-	-	250,009	250,009
Donations	49,000	84,000	140,970	56,970
Unclassified	30,620	190,174	135,437	(54,737)
Total Miscellaneous	847,620	842,174	869,496	27,322
Total Revenues	39,266,313	40,067,476	38,737,577	(1,329,899)
Other Financing Sources:				
Transfers In	355,234	3,876,569	2,286,311	(1,590,258)
Total Other Financing Sources	355,234	3,876,569	2,286,311	(1,590,258)
Total Revenues and Other Financing Sources	\$ 39,621,547	\$ 43,944,045	\$ 41,023,888	\$ (2,920,157)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
County Board				
Salaries, Wages and Benefits	\$ 78,180	\$ 78,180	76,896	\$ 1,284
Other Operating Expenditures	49,370	50,870	39,046	11,824
Total Expenditures	127,550	129,050	115,942	13,108
Commissions and Committees				
Salaries, Wages and Benefits	8,190	8,190	6,488	1,702
Other Operating Expenditures	3,010	3,010	2,604	406
Total Expenditures	11,200	11,200	9,092	2,108
Clerk of Courts				
Salaries, Wages and Benefits	1,667,535	1,638,435	1,610,958	27,477
Capital Outlay	25,000	25,000	12,585	12,415
Other Operating Expenditures	790,330	790,330	908,958	(118,628)
Total Expenditures	2,482,865	2,453,765	2,532,501	(78,736)
Probate Office				
Salaries, Wages and Benefits	134,520	132,200	134,306	(2,106)
Other Operating Expenditures	113,520	113,520	106,009	7,511
Total Expenditures	248,040	245,720	240,315	5,405
Family Court Commissioner				
Salaries, Wages and Benefits	322,560	310,820	310,417	403
Capital Outlay	3,325	3,325	2,867	458
Other Operating Expenditures	18,150	18,150	14,989	3,161
Total Expenditures	344,035	332,295	328,273	4,022
Medical Examiner/Morgue				
Salaries, Wages and Benefits	830,160	828,655	731,949	96,706
Capital Outlay	-	900	818	82
Other Operating Expenditures	136,935	138,035	114,561	23,474
Total Expenditures	967,095	967,590	847,328	120,262
District Attorney				
Salaries, Wages and Benefits	287,300	290,940	290,962	(22)
Capital Outlay	1,200	1,200	1,184	16
Other Operating Expenditures	291,394	290,219	190,015	100,204
Total Expenditures	579,894	582,359	482,161	100,198
Victim/Witness Program				
Salaries, Wages and Benefits	132,690	132,690	131,256	1,434
Other Operating Expenditures	9,065	9,065	10,027	(962)
Total Expenditures	141,755	141,755	141,283	472

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Misdemeanor Diversion				
Other Operating Expenditures	132,100	147,966	70,801	77,165
Total Expenditures	132,100	147,966	70,801	77,165
Corporation Counsel				
Salaries, Wages and Benefits	368,710	352,680	346,514	6,166
Other Operating Expenditures	65,800	65,800	67,127	(1,327)
Total Expenditures	434,510	418,480	413,641	4,839
County Executive				
Salaries, Wages and Benefits	199,080	195,750	196,023	(273)
Other Operating Expenditures	10,755	11,855	9,570	2,285
Total Expenditures	209,835	207,605	205,593	2,012
County Clerk				
Salaries, Wages and Benefits	183,430	182,580	179,468	3,112
Other Operating Expenditures	12,965	12,965	14,008	(1,043)
Total Expenditures	196,395	195,545	193,476	2,069
Elections				
Salaries, Wages and Benefits	37,400	39,630	37,110	2,520
Capital Outlay	51,370	51,370	759	50,611
Other Operating Expenditures	29,450	49,450	51,832	(2,382)
Total Expenditures	118,220	140,450	89,701	50,749
Animal Licenses -other	5,000	5,000	4,035	965
Human Resources				
Salaries, Wages and Benefits	289,887	305,121	294,996	10,125
Capital Outlay	1,650	13,650	9,574	4,076
Other Operating Expenditures	79,050	86,050	56,964	29,086
Total Expenditures	370,587	404,821	361,534	43,287
Information Systems				
Salaries, Wages and Benefits	823,018	807,538	788,632	18,906
Capital Outlay	120,400	233,500	245,736	(12,236)
Other Operating Expenditures	148,720	178,720	143,302	35,418
Total Expenditures	1,092,138	1,219,758	1,177,670	42,088

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Finance Department				
Salaries, Wages and Benefits	564,050	557,990	555,256	2,734
Capital Outlay	9,000	9,000	-	9,000
Other Operating Expenditures	228,070	231,970	231,801	169
Total Expenditures	801,120	798,960	787,057	11,903
County Treasurer				
Salaries, Wages and Benefits	237,620	234,650	240,527	(5,877)
Capital Outlay	1,600	1,600	1,716	(116)
Other Operating Expenditures	101,230	119,380	119,981	(601)
Total Expenditures	340,450	355,630	362,224	(6,594)
Land Information				
Salaries, Wages and Benefits	326,300	323,080	314,230	8,850
Capital Outlay	5,500	5,500	5,367	133
Other Operating Expenditures	63,230	63,830	64,945	(1,115)
Total Expenditures	395,030	392,410	384,542	7,868
Purchasing				
Salaries, Wages and Benefits	129,150	127,240	127,673	(433)
Other Operating Expenditures	8,520	8,520	4,427	4,093
Total Expenditures	137,670	135,760	132,100	3,660
Risk Management - other	151,340	151,040	109,706	41,334
Telecommunications				
Salaries, Wages and Benefits	26,900	26,440	26,061	379
Capital Outlay	10,000	204,809	43,497	161,312
Other Operating Expenditures	139,000	139,000	121,710	17,290
Total Expenditures	175,900	370,249	191,268	178,981
Central Services				
Salaries, Wages and Benefits	41,680	41,570	41,516	54
Capital Outlay	-	1,730	1,729	1
Other Operating Expenditures	68,655	78,105	66,385	11,720
Total Expenditures	110,335	121,405	109,630	11,775
Buildings and Grounds				
Salaries, Wages and Benefits	344,360	341,550	330,759	10,791
Capital Outlay	102,000	261,687	199,428	62,259
Other Operating Expenditures	903,773	1,038,832	877,472	161,360
Total Expenditures	1,350,133	1,642,069	1,407,659	234,410

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Administrative Car Pool-Other	10,250	10,250	7,496	2,754
Register of Deeds				
Salaries, Wages and Benefits	287,770	283,190	275,031	8,159
Capital Outlay	8,500	8,500	8,967	(467)
Other Operating Expenditures	137,615	154,791	80,949	73,842
Total Expenditures	433,885	446,481	364,947	81,534
Land Records				
Salaries, Wages and Benefits	58,290	69,690	69,430	260
Capital Outlay	2,700	2,700	990	1,710
Other Operating Expenditures	279,850	296,398	123,716	172,682
Total Expenditures	340,840	368,788	194,136	174,652
Section Corner-Other Operating Exp	-	1,050	721	329
Miscellaneous Nondepartment Revenues				
Other Operating Expenditures	3,375	137,563	43,897	93,666
Future Budget Adjustments	(600,000)	51,945	-	51,945
Total Expenditures	(596,625)	189,508	43,897	145,611
Miscellaneous Nondepartment Expenditures				
Other Operating Expenditures	500	500	21	479
Total General Government	11,112,047	12,587,459	11,308,750	1,278,709
Public Safety				
Sheriff				
Salaries, Wages and Benefits	5,588,810	5,585,615	5,570,261	15,354
Capital Outlay	399,910	557,300	523,152	34,148
Other Operating Expenditures	783,025	850,334	777,148	73,186
Total Expenditures	6,771,745	6,993,249	6,870,561	122,688
Dispatch Center				
Salaries, Wages and Benefits	1,866,690	1,859,150	1,817,890	41,260
Capital Outlay	105,100	206,785	101,771	105,014
Other Operating Expenditures	354,165	364,980	325,919	39,061
Total Expenditures	2,325,955	2,430,915	2,245,580	185,335

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Public Safety				
Communication Infrastructure				
Other Operating Expenditures	73,630	73,630	66,527	7,103
Total Expenditures	73,630	73,630	66,527	7,103
Deputy Reserves				
Salaries, Wages and Benefits	31,385	31,385	27,246	4,139
Jail				
Salaries, Wages and Benefits	5,195,880	5,145,750	5,004,060	141,690
Capital Outlay	29,000	46,893	45,300	1,593
Other Operating Expenditures	1,442,625	1,466,025	1,337,464	128,561
Total Expenditures	6,667,505	6,658,668	6,386,824	271,844
Jail Building Maintenance-other	591,510	661,510	682,860	(21,350)
Emergency Management				
Salaries, Wages and Benefits	206,350	199,570	197,036	2,534
Capital Outlay	10,775	23,377	20,003	3,374
Other Operating Expenditures	59,633	108,729	90,062	18,667
Total Expenditures	276,758	331,676	307,101	24,575
County Ambulance-other	273,745	273,745	273,745	-
Total Public Safety	17,012,233	17,454,778	16,860,444	594,334
Health and Human Services				
Health Department				
Salaries, Wages and Benefits	1,794,340	1,783,148	1,743,379	39,769
Capital Outlay		33,400	27,814	5,586
Other Operating Expenditures	527,100	544,166	716,399	(172,233)
Total Expenditures	2,321,440	2,360,714	2,487,592	(126,878)
Inspection Program				
Salaries, Wages and Benefits	189,790	190,200	185,001	5,199
Capital Outlay	2,600	2,600	-	2,600
Other Operating Expenditures	31,956	52,047	37,967	14,080
Total Expenditures	224,346	244,847	222,968	21,879

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Health and Human Services				
Home Health				
Salaries, Wages and Benefits	576,450	545,200	429,524	115,676
Other Operating Expenditures	125,128	125,128	99,440	25,688
Total Expenditures	701,578	670,328	528,964	141,364
Personal Care				
Salaries, Wages and Benefits	36,430	38,040	25,284	12,756
Other Operating Expenditures	7,820	7,820	4,546	3,274
Total Expenditures	44,250	45,860	29,830	16,030
Tobacco Control				
Salaries, Wages and Benefits	107,560	107,690	109,858	(2,168)
Other Operating Expenditures	46,750	70,811	43,878	26,933
Total Expenditures	154,310	178,501	153,736	24,765
Public Health Consortium-Quad County				
Salaries, Wages and Benefits	102,700	102,700	73,594	29,106
Other Operating Expenditures	11,050	11,305	6,253	5,052
Total Expenditures	113,750	114,005	79,847	34,158
WIC (Women, Infants, Children)				
Salaries, Wages and Benefits	374,120	370,160	365,097	5,063
Capital Outlay	-	-	500	(500)
Other Operating Expenditures	31,025	68,018	64,756	3,262
Total Expenditures	405,145	438,178	430,353	7,825
Family Support				
Salaries, Wages and Benefits	958,230	955,330	938,777	16,553
Other Operating Expenditures	367,034	437,034	347,781	89,253
Total Expenditures	1,325,264	1,392,364	1,286,558	105,806
Transportation/Senior Services				
Salaries, Wages and Benefits	600,306	588,166	532,152	56,014
Capital Outlay	49,750	49,750	46,029	3,721
Other Operating Expenditures	513,468	1,170,712	517,101	653,611
Total Expenditures	1,163,524	1,808,628	1,095,282	713,346

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Health and Human Services				
Veterans Services				
Salaries, Wages and Benefits	171,560	167,580	171,592	(4,012)
Capital Outlay	780	25,780	24,422	1,358
Other Operating Expenditures	49,700	59,600	52,186	7,414
Total Expenditures	222,040	252,960	248,200	4,760
CASA	48,000	48,000	48,000	-
Volunteer Center	3,000	3,000	3,000	-
Total Health and Human Services	6,726,647	7,557,385	6,614,330	943,055
Culture, Recreation and Education				
Library-other	1,233,270	1,233,270	1,233,269	1
Parks				
Salaries, Wages and Benefits	222,100	213,090	210,395	2,695
Capital Outlay	316,000	342,717	35,341	307,376
Other Operating Expenditures	152,554	167,621	139,246	28,375
Total Expenditures	690,654	723,428	384,982	338,446
Fairgrounds				
Salaries, Wages and Benefits	208,730	207,900	208,602	(702)
Capital Outlay	29,525	626,426	604,391	22,035
Other Operating Expenditures	181,140	181,140	202,743	(21,603)
Total Expenditures	419,395	1,015,466	1,015,736	(270)
County Extension Office				
Salaries, Wages and Benefits	211,010	213,380	210,018	3,362
Capital Outlay	4,350	4,350	4,058	292
Other Operating Expenditures	355,152	443,138	320,702	122,436
Total Expenditures	570,512	660,868	534,778	126,090
UW Center-Fond du Lac Campus				
Capital Outlay	80,000	80,000	60,783	19,217
Other Operating Expenditures	83,260	83,260	79,546	3,714
Total Expenditures	163,260	163,260	140,329	22,931
Recreation Trails-other	135,013	135,013	155,498	(20,485)
Total Culture, Recreation and Education	3,212,104	3,931,305	3,464,592	466,713

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Conservation and Development				
Land/Water Conservation				
Salaries, Wages and Benefits	585,560	580,310	578,732	1,578
Capital Outlay	13,000	13,000	12,617	383
Other Operating Expenditures	180,374	365,097	211,504	153,593
Total Expenditures	778,934	958,407	802,853	155,554
Stormwater				
Other Operating Expenditures	435,430	433,382	14,031	419,351
Total Expenditures	435,430	433,382	14,031	419,351
Planning				
Salaries, Wages and Benefits	167,360	169,470	168,830	640
Other Operating Expenditures	77,180	77,180	25,502	51,678
Total Expenditures	244,540	246,650	194,332	52,318
Natural Beauty Council-other	260	260	375	(115)
County Promotion-other	186,150	194,150	193,647	503
CDBG - Revolving Loan Fund	1,000,000	1,200,000	450,008	749,992
Environmental Services				
Salaries, Wages and Benefits	207,890	194,110	193,292	818
Capital Outlay	775	825	815	10
Other Operating Expenditures	89,401	89,751	68,071	21,680
Total Expenditures	298,066	284,686	262,178	22,508
Non-Metallic Mining				
Salaries, Wages and Benefits	37,210	36,520	36,494	26
Other Operating Expenditures	45,349	48,282	9,334	38,948
Total Expenditures	82,559	84,802	45,828	38,974
POWTS Maintenance Program				
Salaries, Wages and Benefits	59,620	57,190	56,956	234
Other Operating Expenditures	19,877	28,453	9,263	19,190
Total Expenditures	79,497	85,643	66,219	19,424
Total Conservation and Development	3,105,436	3,487,980	2,029,471	1,458,509

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Capital Outlay				
Building Improvements-Govt Center	30,000	139,000	141,539	(2,539)
Building Improvements-Parks	-	35,000	600	34,400
Building Improvements-Jail Bldg	-	17,000	14,498	2,502
Building Improvements-Highway	37,000	114,000	82,960	31,040
Building Improvements-UW Campus	43,000	69,400	70,936	(1,536)
Eqpmt/Bldg - Contingency	5,000	26,609	-	26,609
Major Projects - Contingency	45,000	16,516	-	16,516
Aeronautic Industrial Park	-	415,297	278,533	136,764
Total Capital Outlay	160,000	832,822	589,066	243,756
Total Expenditures	41,328,467	45,851,729	40,866,653	4,985,076
Other Financing Uses:				
Transfers out	93,080	143,480	617,319	(473,839)
Total Expenditures and Other Financing Uses	\$ 41,421,547	\$ 45,995,209	\$ 41,483,972	\$ 4,511,237

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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Fund

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Nutrition Program – This fund is used to account for the operations and maintenance of several nutrition sites and home-delivered meals program for the elderly.

Permanent Fund

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

Sheriff Canine Fund – This fund is used to account for funds endowed to the Sheriff's Department for the purpose of purchasing, training and caring for dogs used by the department.

FOND DU LAC COUNTY, WISCONSIN

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2011

	Nutrition Program	Sheriff Canine Fund	Total Nonmajor Governmental Funds
ASSETS			
Cash and investments	\$ 8,244	\$ 64,175	\$ 72,419
Accounts receivable	26,600	-	26,600
Inventories and prepaid items	2,123	-	2,123
TOTAL ASSETS	\$ 36,967	\$ 64,175	\$ 101,142
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 520	\$ -	\$ 520
Accrued payroll liabilities	13,271	-	13,271
Due to other funds	16,564	-	16,564
Total Liabilities	30,355	-	30,355
Fund Balances			
Non-spendable	2,123	-	2,123
Restricted	-	50,000	50,000
Assigned	4,489	14,175	18,664
Total Fund Balances	6,612	64,175	70,787
TOTAL LIABILITIES AND FUND BALANCES	\$ 36,967	\$ 64,175	\$ 101,142

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

Year Ended December 31, 2011

	Nutrition Program	Sheriff Canine Fund	Total Nonmajor Governmental Funds
Revenues			
Intergovernmental	\$ 389,120	\$ -	\$ 389,120
Public charges for services	133,623	-	133,623
Intergovernmental charges for services	11,387	-	11,387
Miscellaneous	5,995	817	6,812
Total Revenues	<u>540,125</u>	<u>817</u>	<u>540,942</u>
Expenditures			
Current			
Public safety	-	1,464	1,464
Health and human services	533,513	-	533,513
Total Expenditures	<u>533,513</u>	<u>1,464</u>	<u>534,977</u>
Net Change in Fund Balances	6,612	(647)	5,965
Fund Balances - Beginning of Year	<u>-</u>	<u>64,822</u>	<u>64,822</u>
Fund Balances - End of Year	<u>\$ 6,612</u>	<u>\$ 64,175</u>	<u>\$ 70,787</u>

NONMAJOR PROPRIETARY FUNDS

Enterprise Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Golf Course Fund – This fund is used to account for the operations and maintenance of the County's golf course.

Landfill Fund – This fund is used to account for the operations and maintenance of the County's closed sanitary landfill, which served as a solid waste disposal site, and the development costs of a new site.

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Net Assets

Nonmajor Proprietary Funds

December 31, 2011

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
ASSETS			
Current Assets			
Cash and investments	\$ 10,958	\$ -	\$ 10,958
Taxes receivable	-	76,980	76,980
Inventories and prepaid items	4,319	40,000	44,319
Total Current Assets	15,277	116,980	132,257
Capital Assets			
Land/land improvements	2,723,964	498,204	3,222,168
Buildings/building improvements	277,363	-	277,363
Machinery and equipment	997,395	10,640	1,008,035
Less accumulated depreciation	(2,201,178)	(99,975)	(2,301,153)
Total Capital Assets - Net	1,797,544	408,869	2,206,413
TOTAL ASSETS	1,812,821	525,849	2,338,670
LIABILITIES			
Current Liabilities			
Accounts payable	5,716	6,260	11,976
Accrued payroll liabilities	21,071	-	21,071
Due to other funds	1,263,783	70,028	1,333,811
Due to other governments	179	3,448	3,627
Unearned revenues	373	79,530	79,903
Current maturities of long-term obligations	12,414	-	12,414
Total Current Liabilities	1,303,536	159,266	1,462,802
Long-term Obligations			
Noncurrent portion of long-term obligations	46,156	-	46,156
TOTAL LIABILITIES	1,349,692	159,266	1,508,958
NET ASSETS			
Invested in capital assets, net of related debt	1,752,736	408,869	2,161,605
Unrestricted (deficit)	(1,289,607)	(42,286)	(1,331,893)
TOTAL NET ASSETS	\$ 463,129	\$ 366,583	\$ 829,712

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Revenues, Expenses and Changes in Net Assets
Nonmajor Proprietary Funds
Year Ended December 31, 2011

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
Operating Revenues			
Public charges for services	\$ 860,751	\$ 14,382	\$ 875,133
Interdepartmental charges for services	7,813	-	7,813
Miscellaneous	291	110	401
Total Operating Revenues	<u>868,855</u>	<u>14,492</u>	<u>883,347</u>
Operating Expenses			
Public works	-	89,213	89,213
Culture, recreation and education	902,038	-	902,038
Depreciation	121,952	18,061	140,013
Total Operating Expenses	<u>1,023,990</u>	<u>107,274</u>	<u>1,131,264</u>
Operating Loss	<u>(155,135)</u>	<u>(92,782)</u>	<u>(247,917)</u>
Nonoperating Revenues (Expenses)			
Property taxes	-	72,960	72,960
Investment income	38	-	38
Payment in lieu of taxes	(51,500)	-	(51,500)
Interest expense	(1,784)	-	(1,784)
Gain on sale of capital assets	124,030	-	124,030
Total nonoperating revenue (expenses)	<u>70,784</u>	<u>72,960</u>	<u>143,744</u>
Change in Net Assets	<u>(84,351)</u>	<u>(19,822)</u>	<u>(104,173)</u>
Net Assets - Beginning of Year	<u>547,480</u>	<u>386,405</u>	<u>933,885</u>
Net Assets - End of Year	<u>\$ 463,129</u>	<u>\$ 366,583</u>	<u>\$ 829,712</u>

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Cash Flows

Nonmajor Proprietary Funds

Year Ended December 31, 2011

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
Cash Flows from Operating Activities			
Cash received from user charges	\$ 868,855	\$ 14,492	\$ 883,347
Cash payments to suppliers	(422,550)	(80,776)	(503,326)
Cash payments to employees	(455,976)	-	(455,976)
Net Cash Used by Operating Activities	(9,671)	(66,284)	(75,955)
Cash Flows from Noncapital Financing Activities			
Property taxes	-	72,960	72,960
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	(47,298)	(6,676)	(53,974)
Proceeds from sale of capital assets	124,030	-	124,030
Principal payments on long-term debt	(12,414)	-	(12,414)
Payment in lieu of taxes	(51,500)	-	(51,500)
Interest payments on long-term debt	(1,784)	-	(1,784)
Net Cash Provided (Used) by Capital and Related Financing Activities	11,034	(6,676)	4,358
Cash Flows from Investing Activities			
Investment income	38	-	38
Net Increase in Cash and Cash Equivalents	1,401	-	1,401
Cash and Cash Equivalents - Beginning of Year	9,557	-	9,557
Cash and Cash Equivalents - End of Year	<u>\$ 10,958</u>	<u>\$ -</u>	<u>\$ 10,958</u>
Reconciliation of Operating Loss to Net Cash Used by Operating Activities:			
Operating loss	\$ (155,135)	\$ (92,782)	\$ (247,917)
Adjustments to reconcile operating income to net cash used by operating activities:			
Depreciation	121,952	18,061	140,013
Changes in assets and liabilities			
Accounts receivable	507	-	507
Inventories and prepaid items	622	-	622
Accounts payable	2,662	(26,232)	(23,570)
Accrued payroll liabilities	1,376	-	1,376
Due to other funds	28,410	31,221	59,631
Due to other governments	60	3,448	3,508
Unearned revenues	48	-	48
Other liabilities	(10,173)	-	(10,173)
Net Cash Used by Operating Activities	<u>\$ (9,671)</u>	<u>\$ (66,284)</u>	<u>\$ (75,955)</u>

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DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, of the following issues:

General Obligation Taxable Refunding Bonds 2002 – This cost center is used to accumulate monies for the payment of the \$6,070,000 bonds issued to refund the 2001 State Trust Fund Loan originally issued to payoff the County's unfunded pension liability.

General Obligation Corporate Purpose Bonds 2005 - This cost center is used to accumulate monies for the payment of the \$9,800,000 bonds issued to begin financing of major building remodeling and construction at the Jail Facility and Sheriff Admin Building.

General Obligation Promissory Notes 2006 – This cost center is used to accumulate monies for the payment of the \$3,415,000 notes issued to complete the financing of the major building remodeling and construction at the Jail Facility and Sheriff Administration Building, various project included in the County's five-year capital improvement plan, and improving parks, trails and the airport, and acquiring related equipment.

General Obligation Promissory Notes 2007 – This cost center is used to accumulate monies for the payment of the \$4,500,000 notes issued for the purpose of paying the costs of circuit court, medical examiner and health care center remodeling; upgrading the Sheriff/Dispatch Center radio/communication system; parks and fairgrounds facility improvements; highway projects; and various other projects included in the County's five-year capital improvement plan.

General Obligation Taxable Promissory Notes 2008 – This cost center is used to accumulate monies for the payment of the \$1,500,000 notes issued for the purpose of paying or reimbursing the cost of developing an aeronautic industrial park and expanding the corporate airport hangar area.

General Obligation Promissory Notes 2008 – This cost center is used to accumulate monies for the payment of the \$9,080,000 notes issued to refund the 1999 General Obligation Building Bonds and for the purpose of paying the cost of various projects included in the County's 2005 and 2007 five-year capital improvement plans.

General Obligation Promissory Notes 2009 – This cost center is used to accumulate monies for the payment of the \$6,885,000 notes issued to refund the 2001 General Obligation Bonds and for the purpose of paying the costs of various capital projects, including airport projects, building remodeling computer software upgrades, sheriff's equipment, highway projects, parks projects, communication/radio system equipment, airport industrial park projects, and county jail/corrections photo system software upgrade.

General Obligation Taxable Promissory Notes 2009 – This cost center is used to accumulate monies for the payment of the \$20,000,000 notes issued for the purpose of paying the cost of making an appropriation to the Fond du Lac County Economic Development Corporation which will provide financial assistance to Mercury Marine.

General Obligation Promissory Notes 2010 – This cost center is used to accumulate monies for the payment of the \$1,400,000 notes issued for the purpose of paying the cost of remodeling and expanding the Fairgrounds Expo Center.

General Obligation Taxable Promissory Notes 2010 – This cost center is used to accumulate monies for the payment of the \$10,000,000 notes issued for the purpose of paying the cost of making an appropriation to the Fond du Lac County Economic Development Corporation which will provide financial assistance to Mercury Marine.

General Obligation Taxable Promissory Notes 2010 – This cost center is used to accumulate monies for the payment of the \$20,000,000 notes issued for the purpose of paying the cost of making an appropriation to the Fond du Lac County Economic Development Corporation which will provide financial assistance to Mercury Marine.

General Obligation Taxable Refunding Bonds 2011 – This cost center is used to accumulate monies for the payment of the \$33,270,000 notes issued for the purpose of paying the cost of refunding certain taxable general obligations bonds and promissory notes originally issued in 2002, 2008, 2009 and 2010.

FOND DU LAC COUNTY, WISCONSIN

Balance Sheet
Debt Service Fund
December 31, 2011

	General Obligation Taxable Refunding Bonds 2002	General Obligation Corporate Purpose Bonds 2005	General Obligation Promissory Notes 2006	General Obligation Promissory Notes 2007	General Obligation Taxable Promissory Notes 2008	General Obligation Promissory Notes 2008	General Obligation Promissory Notes 2009	General Obligation Taxable Promissory Notes 2010	General Obligation Taxable Promissory Notes 2010	General Obligation Taxable Refunding Bonds 2011	Total Debt Service Fund
ASSETS											
Cash and investments	\$ 1,768,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000	\$ -	\$ 10,002,494	\$ -	\$ 31,900,714
Receivables											
Taxes	608,620	752,888	467,200	762,600	37,500	1,754,588	837,750	28,000	-	-	5,249,146
TOTAL ASSETS	\$ 2,376,745	\$ 752,888	\$ 467,200	\$ 762,600	\$ 37,500	\$ 1,754,588	\$ 837,750	\$ 28,000	\$ 10,002,494	\$ 130,095	\$ 37,149,860
LIABILITIES AND FUND BALANCES											
Liabilities											
Deferred revenues	\$ 608,620	\$ 752,888	\$ 467,200	\$ 762,600	\$ 37,500	\$ 1,754,588	\$ 837,750	\$ 28,000	\$ -	\$ -	\$ 5,249,146
Fund Balances											
Restricted	1,768,125	-	-	-	-	-	20,000,000	-	10,002,494	130,095	31,900,714
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,376,745	\$ 752,888	\$ 467,200	\$ 762,600	\$ 37,500	\$ 1,754,588	\$ 837,750	\$ 28,000	\$ 10,002,494	\$ 130,095	\$ 37,149,860

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Debt Service Fund
Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property	\$ 5,158,960	\$ 5,158,960	\$ 5,158,960	\$ -
County sales	1,555,625	1,575,512	1,705,607	130,095
Total Revenues	6,714,585	6,734,472	6,864,567	130,095
Expenditures				
Debt Service				
Principal	4,035,119	4,035,119	5,535,202	(1,500,083)
Interest and fiscal charges	2,642,875	2,665,120	3,229,130	(564,010)
Total Expenditures	6,677,994	6,700,239	8,764,332	(2,064,093)
Excess (Deficit) of Revenues Over Expenditures	36,591	34,233	(1,899,765)	(1,933,998)
Other Financing Sources (Uses)				
Long term debt issued	-	-	33,270,000	33,270,000
Issuance premium on long term debt	-	-	564,713	564,713
Transfers out	(36,591)	(36,591)	(36,592)	(1)
Total Other Financing Sources (Uses)	(36,591)	(36,591)	33,798,121	33,834,712
Net Change in Fund Balance	-	(2,358)	31,898,356	31,900,714
Fund Balance - Beginning of Year	-	2,358	2,358	-
Fund Balance - End of Year	\$ -	\$ -	\$ 31,900,714	\$ 31,900,714

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for services provided by one department to other departments on a cost-reimbursement basis.

Health – HRA Insurance Fund – This fund is used to account for the resources accumulated to provide health insurance and health reimbursement arrangements to county employees on a self funded basis.

Central Maintenance Fund – This fund is used to account for operation and maintenance services provided to county departments on a cost-reimbursement basis.

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Net Assets
Internal Service Funds
December 31, 2011

	Health - HRA Insurance	Central Maintenance	Total Internal Service Funds
ASSETS			
Current Assets			
Cash and investments	\$ -	\$ 98,035	\$ 98,035
Taxes receivable	-	215,130	215,130
Inventories and prepaid items	-	15,368	15,368
Total Current Assets	-	328,533	328,533
Capital Assets			
Machinery and equipment	-	253,867	253,867
Less accumulated depreciation	-	(232,789)	(232,789)
Total Capital Assets - Net	-	21,078	21,078
TOTAL ASSETS	-	349,611	349,611
LIABILITIES			
Current Liabilities			
Accounts payable	-	3,811	3,811
Accrued payroll liabilities	-	44,580	44,580
Deferred revenues	-	215,130	215,130
Current maturities of long-term obligations	-	4,809	4,809
Total Current Liabilities	-	268,330	268,330
Long-term Obligations			
Noncurrent portion of long-term obligations	-	33,715	33,715
TOTAL LIABILITIES	-	302,045	302,045
NET ASSETS			
Invested in capital assets, net of related debt	-	21,078	21,078
Unrestricted	-	26,488	26,488
TOTAL NET ASSETS	\$ -	\$ 47,566	\$ 47,566

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Revenues, Expenses and Changes in Net Assets
Internal Service Funds
Year Ended December 31, 2011

	Health - HRA Insurance	Central Maintenance	Total Internal Service Funds
Operating Revenues			
Interdepartmental charges for services	\$ 791,145	\$ 360,375	\$ 1,151,520
Miscellaneous	-	282	282
Total Operating Revenues	<u>791,145</u>	<u>360,657</u>	<u>1,151,802</u>
Operating Expenses			
General government	629,407	567,832	1,197,239
Depreciation	-	17,492	17,492
Total Operating Expenses	<u>629,407</u>	<u>585,324</u>	<u>1,214,731</u>
Operating Income (Loss)	<u>161,738</u>	<u>(224,667)</u>	<u>(62,929)</u>
Nonoperating Revenues			
Property taxes	-	225,017	225,017
Intergovernmental	-	4,008	4,008
Total Nonoperating Revenues	<u>-</u>	<u>229,025</u>	<u>229,025</u>
Income before transfers	161,738	4,358	166,096
Transfer out	<u>(161,738)</u>	<u>(9,000)</u>	<u>(170,738)</u>
Change in Net Assets	-	(4,642)	(4,642)
Net Assets - Beginning of Year	<u>-</u>	<u>52,208</u>	<u>52,208</u>
Net Assets - End of Year	<u>\$ -</u>	<u>\$ 47,566</u>	<u>\$ 47,566</u>

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Cash Flows

Internal Service Funds

Year Ended December 31, 2011

	Health Self Insurance	Central Maintenance	Total Internal Service Funds
Cash Flows from Operating Activities:			
Cash received from user charges	\$ 791,145	\$ 360,657	\$ 1,151,802
Cash payments to suppliers	(629,407)	(30,052)	(659,459)
Cash payments to employees	-	(532,437)	(532,437)
Net Cash Provided (Used) by Operating Activities	161,738	(201,832)	(40,094)
Cash Flows from Noncapital Financing Activities:			
Property taxes	-	225,017	225,017
Transfers out	(161,738)	(9,000)	(170,738)
Net Cash Provided (Used) by Noncapital Financing Activities	(161,738)	216,017	54,279
Cash Flows from Capital and Related Financing Activities:			
Intergovernmental	-	4,008	4,008
Acquisition of capital assets	-	(1,446)	(1,446)
Net Cash Provided by Capital and Related Financing Activities	-	2,562	2,562
Net Increase in Cash and Cash Equivalents	-	16,747	16,747
Cash and Cash Equivalents - Beginning of Year	-	81,288	81,288
Cash and Cash Equivalents -End of Year	\$ -	\$ 98,035	\$ 98,035
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ 161,738	\$ (224,667)	\$ (62,929)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	-	17,492	17,492
Changes in assets and liabilities			
Inventories and prepaid items	-	(2,869)	(2,869)
Accounts payable	-	(1,134)	(1,134)
Accrued payroll liabilities	-	1,258	1,258
Other liabilities/long-term obligations	-	8,088	8,088
Net Cash Provided (Used) by Operating Activities	\$ 161,738	\$ (201,832)	\$ (40,094)

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FIDUCIARY FUNDS

Agency Funds

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments or other funds.

Patient Trust Fund – This fund is used to account for funds deposited by patients and disbursed on their behalf at the Health Care Center, Department of Social Services, Department of Community Programs and Rolling Meadows Nursing/Rehab Center.

District Attorney Fund – This fund is used to account for the receipt and disbursement of restitution payments from/to third parties.

Huber Law/Canteen Fund – This fund is used to account for funds deposited by inmates and disbursed on their behalf for huber law privileges and canteen activity at the County jail.

Clerk of Courts Fund – This fund is used to account for monies deposited by third parties for court ordered payments and disbursed on their behalf by the Clerk of Courts.

Tax Collection Fund – This fund is used to account for property tax funds collected on behalf of local municipalities and to account for funds due to the State of Wisconsin and other municipalities for the current year tax levy and delinquent special assessments.

FOND DU LAC COUNTY, WISCONSIN

Combining Balance Sheet

Agency Funds

December 31, 2011

	Patient Trust Fund	District Attorney Fund	Huber Law/ Canteen Fund	Clerk of Courts Fund	Tax Collection Fund	Total Agency Funds
ASSETS						
Cash and investments	\$ 134,157	\$ 9,959	\$ 96,495	\$ 1,146,855	\$ 13,720,926	\$ 15,108,392
Receivables						
Delinquent special assessments	-	-	-	-	252,853	252,853
Accounts	-	-	416	-	-	416
Due from other governments	-	-	-	-	1,171,844	1,171,844
TOTAL ASSETS	\$ 134,157	\$ 9,959	\$ 96,911	\$ 1,146,855	\$ 15,145,623	\$ 16,533,505
LIABILITIES						
Accounts payable	\$ -	\$ 786	30,613	\$ 323,784	\$ -	\$ 355,183
Due to other governments	-	-	353	3,857	15,145,623	15,149,833
Deferred revenue	-	-	53,165	-	-	53,165
Other liabilities	134,157	9,173	12,780	819,214	-	975,324
TOTAL LIABILITIES	\$ 134,157	\$ 9,959	\$ 96,911	\$ 1,146,855	\$ 15,145,623	\$ 16,533,505

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
December 31, 2011

	Balance January 1 2011	Additions	Deductions	Balance December 31 2011
PATIENT TRUST FUND				
Assets				
Cash and investments	\$ 139,997	\$ 1,082,008	\$ 1,087,848	\$ 134,157
Total Assets	<u>\$ 139,997</u>	<u>\$ 1,082,008</u>	<u>\$ 1,087,848</u>	<u>\$ 134,157</u>
Liabilities				
Other liabilities	\$ 139,997	\$ 1,082,008	\$ 1,087,848	\$ 134,157
Total Liabilities	<u>\$ 139,997</u>	<u>\$ 1,082,008</u>	<u>\$ 1,087,848</u>	<u>\$ 134,157</u>
DISTRICT ATTORNEY FUND				
Assets				
Cash and investments	\$ 13,662	\$ 130,842	\$ 134,545	\$ 9,959
Total Assets	<u>\$ 13,662</u>	<u>\$ 130,842</u>	<u>\$ 134,545</u>	<u>\$ 9,959</u>
Liabilities				
Accounts payable	\$ 2,079	\$ 66,266	\$ 67,559	\$ 786
Due to other governments	4,800	-	4,800	-
Other liabilities	6,783	64,576	62,186	9,173
Total Liabilities	<u>\$ 13,662</u>	<u>\$ 130,842</u>	<u>\$ 134,545</u>	<u>\$ 9,959</u>
HUBER LAW/CANTEEN FUND				
Assets				
Cash and investments	\$ 83,263	\$ 37,329	\$ 24,097	\$ 96,495
Receivables				
Accounts	487	416	487	416
Total Assets	<u>\$ 83,750</u>	<u>\$ 37,745</u>	<u>\$ 24,584</u>	<u>\$ 96,911</u>
Liabilities				
Accounts payable	\$ 27,288	\$ 46,684	\$ 43,359	\$ 30,613
Due to other governments	284	2,601	2,532	353
Deferred revenue	42,370	10,795	-	53,165
Other liabilities	13,808	1,382	2,410	12,780
Total Liabilities	<u>\$ 83,750</u>	<u>\$ 61,462</u>	<u>\$ 48,301</u>	<u>\$ 96,911</u>

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
December 31, 2011

	Balance January 1 2011	Additions	Deductions	Balance December 31 2011
CLERK OF COURTS FUND				
Assets				
Cash and investments	\$ 1,060,364	\$ 1,067,523	\$ 981,032	\$ 1,146,855
Total Assets	<u>\$ 1,060,364</u>	<u>\$ 1,067,523</u>	<u>\$ 981,032</u>	<u>\$ 1,146,855</u>
Liabilities				
Accounts payable	\$ 307,331	\$ 323,784	\$ 307,331	\$ 323,784
Due to other governments	4,552	3,857	4,552	3,857
Other liabilities	748,481	739,882	669,149	819,214
Total Liabilities	<u>\$ 1,060,364</u>	<u>\$ 1,067,523</u>	<u>\$ 981,032</u>	<u>\$ 1,146,855</u>
TAX COLLECTION FUND				
Assets				
Cash and investments	\$ 8,734,395	\$ 14,181,701	\$ 9,195,170	\$ 13,720,926
Receivables				
Delinquent special assessments	225,144	438,520	410,811	252,853
Due from other governments	1,183,468	1,171,844	1,183,468	1,171,844
Total Assets	<u>\$ 10,143,007</u>	<u>\$ 15,792,065</u>	<u>\$ 10,789,449</u>	<u>\$ 15,145,623</u>
Liabilities				
Due to other governments	\$ 10,143,007	\$ 15,792,065	\$ 10,789,449	\$ 15,145,623
Total Liabilities	<u>\$ 10,143,007</u>	<u>\$ 15,792,065</u>	<u>\$ 10,789,449</u>	<u>\$ 15,145,623</u>
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash and investments	\$ 10,031,681	\$ 16,499,403	\$ 11,422,692	\$ 15,108,392
Receivables				
Delinquent special assessments	225,144	438,520	410,811	252,853
Accounts	487	416	487	416
Due from other governments	1,183,468	1,171,844	1,183,468	1,171,844
Total Assets	<u>\$ 11,440,780</u>	<u>\$ 18,110,183</u>	<u>\$ 13,017,458</u>	<u>\$ 16,533,505</u>
Liabilities				
Accounts payable	\$ 336,698	\$ 436,734	\$ 418,249	\$ 355,183
Due to other governments	10,152,643	15,798,523	10,801,333	15,149,833
Deferred revenue	42,370	10,795	-	53,165
Other liabilities	909,069	1,887,848	1,821,593	975,324
Total Liabilities	<u>\$ 11,440,780</u>	<u>\$ 18,133,900</u>	<u>\$ 13,041,175</u>	<u>\$ 16,533,505</u>

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**CAPITAL ASSETS USED IN THE OPERATION OF
GOVERNMENTAL FUNDS**

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS Comparative Schedules by Source

December 31, 2011

	<u>2011</u>	<u>2010</u>
Governmental funds capital assets:		
Work in progress	\$ 1,483,040	\$ -
Land/land improvements	5,964,048	5,948,244
Buildings/building improvements	33,324,317	33,837,567
Machinery and equipment	3,286,637	3,699,969
Infrastructure	33,510,690	32,030,926
	<u>\$ 77,568,731</u>	<u>\$ 75,516,706</u>
Investment in governmental capital assets by fund:		
General Fund		
Land/land improvements	\$ 5,016,304	\$ 5,003,000
Buildings/building improvements	32,808,402	33,346,902
Machinery and equipment	2,807,689	3,337,583
Special Revenue Funds		
Work in progress	1,483,040	-
Land/land improvements	947,744	945,244
Buildings/building improvements	515,915	490,665
Machinery and equipment	478,948	362,386
Infrastructure	33,510,690	32,030,926
	<u>\$ 77,568,731</u>	<u>\$ 75,516,706</u>

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule By Function and Activity

December 31, 2011

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
General Government:						
County Board	\$ -	\$ -	\$ 405	\$ -	\$ 405	\$ -
Clerk of Courts	-	341,075	284,177	-	362,324	262,928
Probate	-	8,770	9,465	-	9,066	9,169
Family Court Commissioner	-	-	27,779	-	21,940	5,839
Medical Examiner	-	-	20,642	-	19,699	943
Morgue	-	-	126,004	-	112,324	13,680
District Attorney	-	6,293	59,697	-	58,192	7,798
Victim/Witness Program	-	-	2,888	-	2,430	458
Corp Counsel	-	-	19,492	-	17,962	1,530
County Executive	-	8,571	12,625	-	14,403	6,793
County Clerk	-	3,342	34,224	-	29,829	7,737
Elections	-	-	110,470	-	108,909	1,561
Human Resources	-	5,040	27,314	-	15,760	16,594
Information Systems	-	44,615	1,348,825	-	957,974	435,466
Finance Dept.	-	4,754	243,032	-	234,821	12,965
County Treasurer	-	4,527	55,673	-	44,219	15,981
Land Information	-	852	23,588	-	16,917	7,523
Purchasing	-	4,329	13,020	-	12,244	5,105
Central Services	-	5,926	450,868	-	444,687	12,107
Telecommunications	-	-	62,241	-	32,132	30,109
Govt. Center	624,950	7,416,186	297,217	-	5,321,571	3,016,782
Safety Bldg	-	1,323,873	6,747	-	1,206,595	124,025

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Schedule By Function and Activity (continued)

December 31, 2011

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
General Government (continued):						
RM Meeting Room	5,447	32,384	1,511	-	34,142	5,200
Administrative Car Pool	-	-	67,655	-	67,655	-
Western Avenue Annex	-	953,452	1,649	-	372,995	582,106
Elm St. Property	-	34,295	-	-	12,048	22,247
Adams School Property	-	2,900	-	-	-	2,900
Manis Property	-	5,253	-	-	2,703	2,550
Portland St. Property	-	501,860	-	-	149,984	351,876
Register of Deeds	-	15,306	196,861	-	165,623	46,544
Land Records	-	2,940	130,129	-	121,029	12,040
County Surveyor	-	-	14,142	-	13,950	192
Section Corner	-	-	4,693	-	4,693	-
Total General Government	630,397	10,726,543	3,653,033	-	9,989,225	5,020,748

Public Safety:						
Jail Bldg Maintenance	-	471,428	4,680	-	55,424	420,684
Sheriff	-	-	2,566,560	-	1,700,605	865,955
Sheriff Community Serv	-	-	6,911	-	6,911	-
Dispatch/Commun. Infrastructure	613,588	36,971	6,472,211	-	5,727,183	1,395,587
Jail	-	20,138,686	686,845	-	4,699,797	16,125,734
EMPG Emerg Mgmt	-	93,663	322,014	-	395,359	20,318
EPCRA Emerg Plan	-	-	30,349	-	25,274	5,075

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule By Function and Activity (continued)

December 31, 2011

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
Public Safety (continued):						
Hazmat	-	-	28,384	-	28,384	-
Jail Huber Canteen	-	-	5,779	-	3,876	1,903
Total Public Safety	613,588	20,740,748	10,123,733	-	12,642,813	18,835,256
Health & Human Services:						
Health Dept	-	-	169,739	-	108,667	61,072
Inspection Program	-	6,438	39,497	-	30,306	15,629
Home Health	-	-	14,172	-	14,172	-
Tobacco Control	-	-	5,808	-	1,525	4,283
Public Health	-	-	28,107	-	25,041	3,066
WIC	-	-	41,560	-	28,133	13,427
Family Crt Counseling	-	-	7,681	-	7,585	96
Family Support	-	2,177	258,725	-	219,721	41,181
Senior Services	-	3,905	399,397	-	297,746	105,556
Veterans Services	1,710	-	80,156	-	47,335	34,531
Aging Nutrition	-	-	78,722	-	54,304	24,418
Dept of Community Programs	-	196,835	759,095	-	603,798	352,132
Dept of Social Services	-	628,727	992,447	-	895,142	726,032
Care Mgmt Organization	-	-	-	-	-	-
Total Health & Human Services:	1,710	838,082	2,875,106	-	2,333,475	1,381,423

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Schedule By Function and Activity (continued)

December 31, 2011

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
Culture/Recreation/Education:						
Parks	3,053,782	1,135,348	403,129	-	2,085,179	2,507,080
Waupun Pool	-	-	7,696	-	7,696	-
Recreation Trails	8,319	-	-	-	5,164	3,155
Fairgrounds	1,668,934	5,165,475	426,046	-	4,021,537	3,238,918
County Extension	-	-	149,620	-	134,489	15,131
UW-FDL Center	371,103	17,036,584	19,659	-	8,816,888	8,610,458
Total Culture/Recr/Education	5,102,138	23,337,407	1,006,150	-	15,070,953	14,374,742
Conservation/Development:						
Land Conservation	-	-	144,288	-	131,268	13,020
Planning	-	-	91,318	-	85,238	6,080
County Promotion	3,255,885	-	-	-	319,187	2,936,698
Environmental Services	-	-	45,859	-	44,162	1,697
POWTS Maintenance Program	-	-	18,109	-	15,998	2,111
Non-Metallic Mining	-	-	4,656	-	3,930	726
Total Conservation/Development	3,255,885	-	304,230	-	599,783	2,960,332
County Road/Bridge System						
Highway Infrastructure	947,744	-	-	65,024,698	30,976,212	34,996,230
Total General Fixed Assets						
Allocated to Functions - Net	\$ 10,551,462	\$ 55,642,780	\$ 17,962,252	\$ 65,024,698	\$ 71,612,461	\$ 77,568,731

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Schedule of Changes By Function and Activity

For the year ended December 31, 2011

	Governmental Capital Assets 01/01/11	Additions	Deductions	Governmental Capital Assets 12/31/11
General Government:				
County Board	\$ 405			\$ 405
Clerk of Courts	615,970	12,585	3,303	625,252
Probate	18,784		549	18,235
Family Court Commissioner	29,741	2,867	4,827	27,781
Medical Examiner	20,642			20,642
Morgue	123,676	2,328		126,004
District Attorney	62,414	4,971	1,395	65,990
Victim/Witness Program	2,888			2,888
Corp Counsel	22,452		2,960	19,492
County Executive	21,195			21,195
County Clerk	39,809		2,243	37,566
Elections	94,984	759	1,639	94,104
Human Resources	24,833	9,574	2,054	32,353
Information Systems	1,541,745	85,368	217,307	1,409,806
Finance Dept.	250,000		2,214	247,786
County Treasurer	63,617	1,716	5,131	60,202
Land Information	30,755	5,017	11,332	24,440
Purchasing	18,493		1,144	17,349
Central Services	477,336	1,929	22,471	456,794
Telecommunications	35,681	28,711	2,151	62,241
Govt. Center	8,034,891	303,464		8,338,355
Safety Bldg	1,330,620			1,330,620
RM Meeting Room	39,342			39,342
Administrative Car Pool	53,267			53,267
Western Avenue Annex	955,101			955,101
Elm St. Property	34,295			34,295
Adams School Property	73,210		70,310	2,900
Manis Property	5,253			5,253
Portland St. Property	501,860			501,860
Register of Deeds	208,979	7,047	3,859	212,167
Land Records	152,197	990	20,118	133,069
County Surveyor	14,142	478,695		492,837
Section Corner	4,693	-	-	4,693
Total General Government	14,903,270	946,021	375,007	15,474,284

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Schedule of Changes By Function and Activity (Continued)

For the year ended December 31, 2011

	Governmental Capital Assets 01/01/11	Additions	Deductions	Governmental Capital Assets 12/31/11
Public Safety:				
Jail Bldg Maintenance	289,770	186,338		476,108
Sheriff	2,584,819		496,956	2,087,863
Sheriff Community Serv	6,911			6,911
Dispatch/Comm Infrastructure	7,028,099	104,348	9,679	7,122,768
Jail	21,533,284	44,600	752,358	20,825,526
EMPG Emerg Mgmt	422,247	2,763	9,333	415,677
EPCRA Emerg Plan	26,960	4,061	672	30,349
Hazmat	47,639		19,255	28,384
Jail Huber Canteen	6,606		827	5,779
Total Public Safety	31,946,335	342,110	1,289,080	30,999,365
Health & Human Services:				
Health Dept	152,579	26,775	9,616	169,738
Inspection Program	39,498	6,438		45,936
Home Health	14,172			14,172
Tobacco Control	5,808			5,808
Public Health	28,106			28,106
WIC	41,559			41,559
Family Crt Counseling	7,681			7,681
Family Support	271,717		10,813	260,904
Senior Services	407,214	70,818	74,730	403,302
Veterans Services	59,102	23,662	898	81,866
Aging Nutrition	76,703	16,407	14,388	78,722
Dept of Community Programs	835,333	141,421	20,824	955,930
Dept of Social Services	1,588,491	156,710	124,026	1,621,175
Care Mgmt Organization	59,653	-	59,653	-
Total Health & Human Services	3,587,616	442,231	314,948	3,714,899

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule of Changes By Function and Activity (Continued)

For the year ended December 31, 2011

	Governmental Capital Assets 01/01/11	Additions	Deductions	Governmental Capital Assets 12/31/11
Culture/Recreation/Education:				
Parks	4,570,550	57,443	21,343	4,606,650
Waupun Pool	7,696			7,696
Recreation Trails	8,319			8,319
Fairgrounds	6,669,194	591,481	220	7,260,455
County Extension	155,350	4,058	9,787	149,621
UW-FDL Center	17,346,226	81,121		17,427,347
Total Culture/Recr/Education	28,757,335	734,103	31,350	29,460,088
Conservation/Development:				
Land Conservation	168,752	12,095	36,559	144,288
Conservation Wardens	650		650	-
Planning	91,318			91,318
Co Promotion/Econ Development	3,007,085	248,800		3,255,885
Environmental Services	44,494	1,574	210	45,858
POWTS Maintenance Program	18,109			18,109
Non-Metallic Mining	4,656			4,656
Total Conservation/Development	3,335,064	262,469	37,419	3,560,114
Total Governmental Capital Assets allocated to Functions	82,529,620	2,726,934	2,047,804	83,208,750
County Road/Bridge System	61,922,529	5,164,896	1,114,983	65,972,442
Total Governmental Capital Assets	144,452,149	\$ 7,891,830	\$ 3,162,787	149,181,192
Accumulated Depreciation	(68,935,443)	\$ (5,365,817)	\$ (2,688,797)	(71,612,461)
Total Governmental Capital Assets - Net	\$ 75,516,706			\$ 77,568,731